



3015 (02-02-05)

ANNUAL REPORT

OF

Name: WITHEE MUNICIPAL WATER UTILITY

Principal Office: 504 DIVISION ST
WITHEE, WI 54498

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WITHEE MUNICIPAL WATER UTILITY**Utility Address:** 504 DIVISION ST
WITHEE, WI 54498**When was utility organized?** 1/1/1908**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JANET MILLER**Title:** CLERK TREASURER**Office Address:**504 DIVISION STREET
WITHEE, WI 54498**Telephone:** (715) 229 - 4319**Fax Number:** (715) 223 - 4319**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK, CPA116 N 1ST STREET
P.O. BOX M
54405, WI 54405**Telephone:** (715) 223 - 4723**Fax Number:** (715) 223 - 4723**E-mail Address:** lsoyk@charter.net

President, chairman, or head of utility commission/board or committee:

Name: KAY MILLER**Title:** PRESIDENT**Office Address:**419 2ND ST
WITHEE, WI 54498**Telephone:** (715) 229 - 2546**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK, CPA
116 N 1ST STREET
P.O. BOX M
54405, WI 54405**Telephone:** (715) 223 - 4723**Fax Number:** (715) 223 - 4723**E-mail Address:** lsoyk@charter.net**Date of most recent audit report:** 5/14/2004**Period covered by most recent audit:** 01/01/03-12/31/03

Names and titles of utility management including manager or superintendent:

Name: JIM MERTENS**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**602 EAST MILL STREET
WITHEE, WI 54498**Telephone:** (715) 229 - 4112**Fax Number:** (715) 229 - 4112**E-mail Address:**

Name of utility commission/committee: KAY MILLER, JIM MERTENS

Names of members of utility commission/committee:

MR JIM MERTENS, MEMBER

MR KAY MILLER, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	276,117	260,123	1
Operating Expenses:			
Operation and Maintenance Expense (401)	108,981	105,456	2
Depreciation Expense (403)	27,188	25,058	3
Amortization Expense (404)	0	0	4
Taxes (408)	41,543	38,554	5
Total Operating Expenses	177,712	169,068	
Net Operating Income	98,405	91,055	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	98,405	91,055	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	828	404	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	828	404	
Total Income	99,233	91,459	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,077)	0	11
Other Income Deductions (426)	28,184	28,305	12
Total Miscellaneous Income Deductions	20,107	28,305	
Income Before Interest Charges	79,126	63,154	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,846	23,170	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	23,846	23,170	
Net Income	55,280	39,984	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	907,979	(170,640)	19
Balance Transferred from Income (433)	55,280	39,984	20
Miscellaneous Credits to Surplus (434)	0	1,038,635	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	963,259	907,979	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	276,117		276,117	1
Total (Acct. 400):	276,117	0	276,117	
Operation and Maintenance Expense (401):				
Derived	108,981		108,981	2
Total (Acct. 401):	108,981	0	108,981	
Depreciation Expense (403):				
Derived	27,188		27,188	3
Total (Acct. 403):	27,188	0	27,188	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	41,543		41,543	5
Total (Acct. 408):	41,543	0	41,543	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	98,405	0	98,405	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST	828	0	828	10
Total (Acct. 419):	828	0	828	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water			0	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	828	0	828

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,077)		(8,077) 13
NONE	0	0	0 14
Total (Acct. 425):	(8,077)	0	(8,077)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		28,184	28,184 15
NONE	0	0	0 16
Total (Acct. 426):	0	28,184	28,184
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,077)	28,184	20,107

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	23,846		23,846 17
Total (Acct. 427):	23,846	0	23,846
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	23,846	0	23,846
NET INCOME:	83,464	(28,184)	55,280
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(102,351)	1,010,330	907,979 23
Total (Acct. 216):	(102,351)	1,010,330	907,979
Balance Transferred from Income (433):			
Derived	83,464	(28,184)	55,280 24
Total (Acct. 433):	83,464	(28,184)	55,280
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(18,887)	982,146	963,259

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	276,117	0	0	0	276,117	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	276,117	0	0	0	276,117	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,380,080	2,360,772	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	388,335	494,335	2
Net Utility Plant	1,991,745	1,866,437	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	19,802	16,951	7
Total Other Property and Investments	19,802	16,951	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	169,285	92,084	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	59,994	61,527	11
Other Accounts Receivable (143)	21,206	18,983	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	5,462	5,537	15
Prepayments (165)	1,386	1,566	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	257,333	179,697	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,268,880	2,063,085	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	183,839	183,839	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	963,259	907,979	23
Total Proprietary Capital	1,147,098	1,091,818	
LONG-TERM DEBT			
Bonds (221)	119,598	0	24
Advances from Municipality (223)	440,388	525,906	25
Other long-Term Debt (224)	397,911	414,618	26
Total Long-Term Debt	957,897	940,524	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,249	26,245	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,169	4,498	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	10,418	30,743	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	153,467	0	36
Total Deferred Credits	153,467	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,268,880	2,063,085	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,360,772	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,190,061	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,190,019	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,380,080	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	180,462	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	207,873	0	0	0	12
Total Accumulated Provision	388,335	0	0	0	
Net Utility Plant	1,991,745	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	314,646				314,646	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,188				27,188	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	772				772	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	27,960	0	0	0	27,960	16
Debits during year						17
Book cost of plant retired	600				600	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	161,544				161,544	21
					0	22
					0	23
					0	24
Total debits	162,144	0	0	0	162,144	25
Balance end of year (110.1)	180,462	0	0	0	180,462	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.37%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	179,689				179,689	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	28,184				28,184	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	28,184	0	0	0	28,184	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	207,873	0	0	0	207,873	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.37%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,462	5,537	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,462	5,537	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	183,839	1
Changes during year (explain):		2
Balance end of year	183,839	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REVENUE BONDS	04/28/2004	05/01/2023	1.42%	119,598	1
Total Bonds (Account 221):				119,598	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
OPERATING ADVANCES	01/01/2001	12/31/2020	0.00%	440,388	1
Total for Account 223				440,388	
Other Long-Term Debt (224)					
NOTE PAYABLE	04/20/2000	04/20/2010	5.50%	397,911	2
Total for Account 224				397,911	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	41,543	2
Charged electric department expense		3
Charged sewer department expense	306	4
Other (explain):		
NONE		5
Total Accruals and other credits	41,849	
Taxes paid during year:		
County, state and local taxes	37,686	6
Social Security taxes	3,802	7
PSC Remainder Assessment	361	8
Other (explain):		
NONE		9
Total payments and other debits	41,849	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER REVENUE BONDS	0	1,088	716	372	1
Subtotal	0	1,088	716	372	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NOTE PAYABLE	4,498	22,758	22,459	4,797	3
Subtotal	4,498	22,758	22,459	4,797	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,498	23,846	23,175	5,169	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
TOWER FUND	114	3
REDEMPTION FUND	16,909	4
JOHN DEERE FUND	2,779	5
Total (Acct. 125):	19,802	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	57,170	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
IRECEIVABLE FOR INSURANCE-LIGHTNING DAMAGE	2,824	10
Total (Acct. 142):	59,994	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
DUE FROM SEWER-ACCUMULATED CHARGES	21,206	13
Total (Acct. 143):	21,206	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID CHEMICALS	1,386	15
Total (Acct. 165):	1,386	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	153,467	19
NONE		20
Total (Acct. 253):	153,467	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,180,407	0	0	0	1,180,407	1
Materials and Supplies	5,499	0	0	0	5,499	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	247,554	0	0	0	247,554	4
Customer Advances for Construction					0	5
Regulatory Liability	76,733	0	0	0	76,733	6
					0	7
Average Net Rate Base	861,619	0	0	0	861,619	
Net Operating Income	98,405	0	0	0	98,405	8
Net Operating Income as a percent of						
Average Net Rate Base	11.42%	N/A	N/A	N/A	11.42%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.8	1
Electric		2
Gas		3
Sewer	0.8	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	161,544	0	0	0	161,544	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	8,077				8,077	4
Other (specify): NONE					0	5
Balance End of Year	153,467	0	0	0	153,467	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

General footnotes

there is no interest charged on advances from the Municipality

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

amount represents unpaid meter charges to sewer and various other expenses paid on behalf of the Sewer Utility that also remain unpaid.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	274,670	258,661	1
Total Sales of Water	274,670	258,661	
Other Operating Revenues			
Forfeited Discounts (470)	292	312	2
Other Water Revenues (474)	1,155	1,150	3
Total Other Operating Revenues	1,447	1,462	
Total Operating Revenues	276,117	260,123	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	72,278	71,095	4
General Operating Expenses (680-690)	36,703	34,361	5
Total Operation and Maintenance Expenses	108,981	105,456	
Other Operating Expenses			
Depreciation Expense (403)	27,188	25,058	6
Amortization Expense (404)		0	7
Taxes (408)	41,543	38,554	8
Total Other Operating Expenses	68,731	63,612	
Total Operating Expenses	177,712	169,068	
NET OPERATING INCOME	98,405	91,055	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	38	184	1
Commercial	3	103	308	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	141	492	
Metered Sales to General Customers (461)				
Residential	195	5,891	51,746	4
Commercial	38	2,481	17,029	5
Industrial				6
Total Metered Sales to General Customers (461)	233	8,372	68,775	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		41,608	8
Other Sales to Public Authorities (464)	3	37,513	163,795	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	244	46,026	274,670	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	36,092	1
Wholesale fire protection billed	5,516	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	41,608	
Forfeited Discounts (470):		
Customer late payment charges	292	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	292	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,145	7
Other (specify):		
TURN ON WATER	10	8
Total Other Water Revenues (474)	1,155	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	38,745	38,497	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	9,371	9,609	3
Chemicals (630)	12,369	12,753	4
Supplies and Expenses (640)	7,150	6,260	5
Repairs of Water Plant (650)	4,018	3,376	6
Transportation Expenses (660)	625	600	7
Total Plant Operation and Maintenance Expenses	72,278	71,095	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	11,709	7,381	8
Office Supplies and Expenses (681)	1,119	1,187	9
Outside Services Employed (682)	5,156	3,691	10
Insurance Expense (684)	4,415	4,309	11
Employees Pensions and Benefits (686)	13,475	17,187	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	829	606	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	36,703	34,361	
Total Operation and Maintenance Expenses	108,981	105,456	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		37,686	35,107	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		306	300	2
Net property tax equivalent		37,380	34,807	
Social Security		3,802	3,497	3
PSC Remainder Assessment		361	250	4
Other (specify): NONE			0	5
Total tax expense		41,543	38,554	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.286441				3
County tax rate	mills		10.750212				4
Local tax rate	mills		9.643644				5
School tax rate	mills		10.839831				6
Voc. school tax rate	mills		2.326695				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.846823				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		33.846823				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.643644				14
Combined School Tax Rate	mills		13.166526				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.810170				17
Total Tax Rate	mills		33.846823				18
Ratio of Local and School Tax to Total	dec.		0.673924				19
Total tax net of state credit	mills		33.846823				20
Net Local and School Tax Rate	mills		22.810170				21
Utility Plant, Jan. 1	\$	2,360,772	2,360,772				22
Materials & Supplies	\$	5,537	5,537				23
Subtotal	\$	2,366,309	2,366,309				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,366,309	2,366,309				26
Assessment Ratio	dec.		0.698200				27
Assessed Value	\$	1,652,157	1,652,157				28
Net Local & School Rate	mills		22.810170				29
Tax Equiv. Computed for Current Year	\$	37,686	37,686				30
Tax Equivalent per 1994 PSC Report	\$	22,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,686					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	91		4
Structures and Improvements (311)	4,274		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	57,818		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	62,183	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	11,509		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	11,509	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	581		21
Structures and Improvements (331)	327,421	3,950	22
Water Treatment Equipment (332)	185,588		23
Total Water Treatment Plant	513,590	3,950	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			91	4
Structures and Improvements (311)			4,274	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			57,818	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	62,183	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			11,509	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	11,509	
WATER TREATMENT PLANT				
Land and Land Rights (330)			581	21
Structures and Improvements (331)			331,371	22
Water Treatment Equipment (332)			185,588	23
Total Water Treatment Plant	0	0	517,540	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	139,926		26
Transmission and Distribution Mains (343)	377,713	2,056	27
Fire Mains (344)	0		28
Services (345)	14,597		29
Meters (346)	17,903	925	30
Hydrants (348)	24,668		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	574,807	2,981	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	500	942	36
Transportation Equipment (373)	2,679	12,035	37
Other General Equipment (379)	5,485		38
Other Tangible Property (390)	0		39
Total General Plant	8,664	12,977	
Total utility plant in service directly assignable	1,170,753	19,908	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,170,753	19,908	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			139,926 26
Transmission and Distribution Mains (343)			379,769 27
Fire Mains (344)			0 28
Services (345)			14,597 29
Meters (346)	600		18,228 30
Hydrants (348)			24,668 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	600	0	577,188
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,442 36
Transportation Equipment (373)			14,714 37
Other General Equipment (379)			5,485 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	21,641
Total utility plant in service directly assignable	600	0	1,190,061
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	600	0	1,190,061

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	109		4
Structures and Improvements (311)	5,081		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	68,738		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	73,928	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	13,682		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	13,682	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	690		21
Structures and Improvements (331)	389,270		22
Water Treatment Equipment (332)	220,644		23
Total Water Treatment Plant	610,604	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			109	4
Structures and Improvements (311)			5,081	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			68,738	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	73,928	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			13,682	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	13,682	
WATER TREATMENT PLANT				
Land and Land Rights (330)			690	21
Structures and Improvements (331)			389,270	22
Water Treatment Equipment (332)			220,644	23
Total Water Treatment Plant	0	0	610,604	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	166,358		26
Transmission and Distribution Mains (343)	253,216		27
Fire Mains (344)	0		28
Services (345)	17,355		29
Meters (346)	20,529		30
Hydrants (348)	24,640		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	482,098	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	3,185		37
Other General Equipment (379)	6,522		38
Other Tangible Property (390)	0		39
Total General Plant	9,707	0	
Total utility plant in service directly assignable	1,190,019	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,190,019	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			166,358 26
Transmission and Distribution Mains (343)			253,216 27
Fire Mains (344)			0 28
Services (345)			17,355 29
Meters (346)			20,529 30
Hydrants (348)			24,640 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	482,098
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			3,185 37
Other General Equipment (379)			6,522 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	9,707
Total utility plant in service directly assignable	0	0	1,190,019
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,190,019

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,300	4,300	1
February			3,638	3,638	2
March			4,094	4,094	3
April			3,939	3,939	4
May			4,107	4,107	5
June			4,199	4,199	6
July			4,810	4,810	7
August			4,785	4,785	8
September			4,348	4,348	9
October			3,998	3,998	10
November			3,506	3,506	11
December			3,833	3,833	12
Total annual pumpage	0	0	49,557	49,557	
Less: Water sold				46,026	13
Volume pumped but not sold				3,531	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				2,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,000	19
Volume pumped but unaccounted for				1,531	20
Percent of water lost				3%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				203	24
Date of maximum: 7/27/2004					25
Cause of maximum:					26
water leak					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				56	27
Date of minimum: 11/15/2004					28
Total KWH used for pumping for the year				128,522	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
701 NORTH STREET	1	50	10	2,000	No	1
507 WEST MILL STREET	3	100	10	50,000	Yes	2
WITHEE WI 54498	4	90	10	100,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	4	1
Location	701 NORTH STREET	507 WEST MILL STREET	WITHEE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	MEYER	GRUNDLES	GRUNDLES	5
Year Installed	1987	1992	2001	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	25	200	180	8
Pump Motor or Standby Engine Mfr	MEYER	GRUNDLES	GRUNDLES	9
Year Installed	1987	1992	2001	10
Type	OTHER	OTHER	ELECTRIC	11
Horsepower	2	5	5	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NONE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	2000		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
			11
Total capacity in gallons (actual)	100,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,766	0	0	0	4,766	1
M	D	6.000	13,995	0	0	0	13,995	2
M	D	8.000	9,167	0	0	0	9,167	3
M	D	10.000	2,197	0	0	0	2,197	4
Total Within Municipality			30,125	0	0	0	30,125	
Total Utility			30,125	0	0	0	30,125	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	228	0	0	0	228	3	1
M	1.000	7	0	0	0	7		2
M	1.250	3	0	0	0	3		3
M	1.500	2	0	0	0	2		4
M	2.000	4	0	0	0	4		5
M	4.000	1	0	0	0	1		6
Total Utility		245	0	0	0	245	3	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	269	12	12	(42)	227	18	1
1.000	12	0	0	0	12	0	2
1.250	1	0	0	0	1	0	3
1.500	2	0	0	0	2	0	4
2.000	3	0	0	0	3	0	5
3.000	2	0	0	0	2	2	6
4.000	2	0	0	0	2	0	7
Total:	291	12	12	(42)	249	20	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	195	25	0	2	4	1	227	1
1.000	0	9	0	0	3	0	12	2
1.250	0	0	0	0	1	0	1	3
1.500	0	2	0	0	0	0	2	4
2.000	0	1	0	0	1	1	3	5
3.000	0	0	0	0	2	0	2	6
4.000	0	0	0	0	2	0	2	7
Total:	195	37	0	2	13	2	249	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	43			0	43	2
Total Fire Hydrants	43	0	0	0	43	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	89
Number of distribution valves operated during year:	89

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Additional clerical help was added during the year.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

utility bought a used pick up truck during the year. monies came out of operating income.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

during the year, the Utility paid some late bills that were for main additions done in 2003. There was no physical additions done in 2004.

Water Mains (Page W-17)

General footnotes

there was a dollar amount added to mains for 2005. However, there was no additional main footage added. These were some late bills that were associated with 2003 additions.

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENT TO PHYSICAL INVENTORY

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes
